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Attorneys for Defendant Iris Financial Engineering, LLC

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

PETER LOEB,

Plaintiff,

- v. -

IRIS FINANCIAL ENGINEERING, LLC,

Defendant.

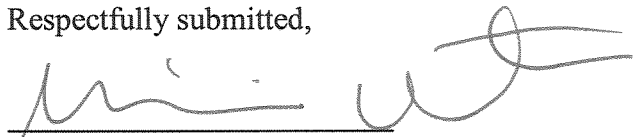
07 Civ. 11141 (LAK)  
(RLE)

**RULE 7.1 DISCLOSURE  
STATEMENT**

Defendant Iris Financial Engineering, LLC, by and through its attorneys Morrison & Foerster, discloses the following information pursuant to Federal Rule of Civil Procedure Rule 7.1: The parent corporation of Iris Financial Engineering, LLC was Iris Financial Engineering Holdings, Ltd., a United Kingdom holding company. Iris Financial Engineering Holdings Ltd. and its subsidiaries was acquired in November 2007 by CreditDimensions, Inc., a Delaware Corporation.

Dated: New York, New York  
March 31, 2008

Respectfully submitted,



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*Attorneys for Defendant  
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**CERTIFICATE OF SERVICE**

I, Marian A. Waldmann, counsel for Defendant Iris Financial Engineering, LLC, hereby certify that on this date, March 31, 2008, I caused a true and correct copy of the attached Rule 7.1 Disclosure Statement and Answer and Affirmative Defenses to Plaintiff's Complaint to be served by overnight delivery on the following:

Arnold H. Pedowitz, Esq.  
Pedowitz & Meister, LLP  
1501 Broadway, Suite 800  
New York, New York 10036

*Counsel for Plaintiff Peter Loeb*

Dated: March 31, 2008  
New York, New York

  
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Marian A. Waldmann